

Payment Due Date

Excise bills must show the date upon which the bills were issued and must contain the statement: "Due and Payable in Full Within 30 Days of Issue." A payment, to be timely, must be received in the collector's office on or before the close of business on the 30th day following the date shown on the bill as the date of issue. As is the case with property taxes, mailing the payment on or before the due date does not satisfy the requisite for timely payment if it is not received until after the due date.

Excise Bill Mailed After The Date Of Issue

If an excise bill is mailed after the printed date of issuance, the bill is due and payable at the expiration of 30 days from the date the bill was mailed by the tax collector. Again, to be timely paid, the payment must be received in the collector's office on or before the close of business on the 30th day following the date of mailing.

Date Of Mailing

The date of mailing of a motor vehicle excise bill is not necessarily the postmarked date. Rather, it is the date certified by the collector, on the affidavit of sending, executed in accordance with G.L. Ch. 60. §3, as the date the bill was mailed. The collector should certify the mailing date on the affidavit to be the date the bill was delivered into the custody of the post office. It is irrelevant whether a bill is postmarked on the date it is turned over to the post office. For the purpose of determining whether a bill is timely paid, that bill is deemed to have been mailed on the turnover date.

Interest

If a motor vehicle excise bill is not timely paid, interest accrues on any unpaid amount at the rate of 12 percent per year, simple interest, not compounded, from the date the payment was due until the date it is paid.